

EXHIBIT A

Marasciullo, Janene M.

From: Carlos Santos <carlos@ethosasset.com>
Sent: Friday, February 10, 2023 6:57 PM
To: Leandro Fernandes; Dube, Christopher; William Dell'Orfano; Brian W. Dell'Orfano; multplusbusinessbureau consultoriaeintermediacoes
Cc: Elias Achilleos; Mayra Fonseca Couto
Subject: Ethos KYC: Sector Resources Ltd
Attachments: KYC_Ethos Asset Management_10.11.2022.pdf; CIS_Ethos Asset Management INC - 11.25.2022_Internal Control.pdf; Financials EAM 2020.pdf; Financials EAM 2021.pdf

Dear Christopher,

I hope that you are well.

Like agreed with Leandro, please see attached:

1. Ethos KYC
2. Ethos CIS
3. Ethos Financials

Elias will introduce you to two of our clients and you can organize with them your conversation.

Kind regards,
Carlos Santos
President and Chief Executive Officer
Ethos Asset Management Inc.
PT +351 913 855 564
USA +1 (202) 374-5023



4660 La Jolla Village Drive, San Diego, California, 92122
United States of America

Internal Use Only

#####

Visit our website at <https://ethosasset.com/>

The content of this message and any attachments may be confidential, privileged or otherwise sensitive in nature and is intended solely for the recipient. If you are not the intended recipient, please notify the sender immediately, delete it from your system and do not copy, distribute, disclose or otherwise act upon any part of this email communication or its attachments. Any unauthorized dissemination, copying or use of this message or its contents is strictly prohibited and may be in violation of law. In accordance with industry standards and regulatory requirements, Ethos Asset Management Inc. ("Ethos") may retain email communications for a period of time. Ethos reserves the right to monitor and archive all email communications in accordance with applicable law and may disclose such communications as required by law.



ETHOS ASSET MANAGEMENT INC.

Registration number: [REDACTED]

**Annual Financial Statements
for the year ended 28 February 2021**



ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 28 February 2021

INDEX

The reports and statements set out below comprise the annual financial statements presented to the directors:

Index	1
General Information	2
Report of the Board	3
Director's Responsibilities and Approval	4
Statement of Financial Position	5
Statement of Comprehensive Income	6
Statement of Changes in Equity	7
Accounting Policies	8
Notes to the Annual Financial Statements	9-10



ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 28 February 2021

GENERAL INFORMATION

COUNTRY OF INCORPORATION AND DOMICILE

United States of America

TYPE OF COMPANY AND NATURE OF BUSINESS

Private Company, Investment Company

DIRECTORS

Carlos Manuel da Silva Santos

SHAREHOLDERS

Carlos Manuel da Silva Santos

REGISTERED OFFICE

4660 La Jolla Village Drive, San Diego, California, 92122
San Diego, California
CA, 92122
USA

BANKERS

[REDACTED]

INDEPENDENT AUDITORS'

Hoffman & Associates

SECRETARY

Carlos Manuel da Silva Santos

COMPANY REGISTRATION NUMBER

[REDACTED]

REPORT OF THE BOARD

To the Directors of ETHOS ASSET MANAGEMENT INC

We have compiled the accompanying management statements based on information you have provided. These financial statements comprise the statement of financial position as at 28 February 2021, the statement of comprehensive income, the statement of changes in trust funds and the statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with International Financial Reporting Standards. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with IFRS.

20 July 2021

ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 28 February 2021

DIRECTOR'S RESPONSIBILITIES AND APPROVAL

The director(s) is required to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is his responsibility to ensure that the annual financial statements satisfy the financial reporting standards as to form and content and present fairly the statement of financial position, results of operations of the trust, and explain the transactions and financial position of the business of the trust at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the trust and supported by reasonable and prudent judgements and estimates.

The director acknowledges that they are ultimately responsible for the system of internal financial control established by the trust and place considerable importance on maintaining a strong control environment. To enable the director to meet these responsibilities, the directors sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the trust and all director are required to maintain the highest ethical standards in ensuring the trust's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the trust is on identifying, assessing, managing and monitoring all known forms of risk across the trust. While operating risk cannot be fully eliminated, the trust endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The director is of the opinion that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. The going-concern basis has been adopted in preparing the financial statements. Based on forecasts and available cash resources the director has no reason to believe that the trust will not be a going concern in the foreseeable future. The financial statements support the viability of the trust.

In 2020, the global economy continued its recovery from the coronavirus (COVID-19) pandemic, as the lifting of health and safety restrictions in parts of the world amid vaccine distribution facilitated an increase in global economic activity. The broader economic improvement was also aided by accommodative monetary policy provided by global central banks in response to the pandemic (through low policy rates and large-scale asset purchases) and, in the U.S., the prospect of further fiscal stimulus in the form of infrastructure spending. The growth in economic activity and demand for goods and services, alongside labour shortages and supply chain complications, contributed to rising inflationary pressures. However, investors remained optimistic about the prospect for continued economic recovery, as global equity prices generally increased during the quarter, while volatility continued to moderate from elevated levels. In addition, long-term government bond yields generally declined. Despite broad improvements in the overall economy since the initial impact of the pandemic, there continues to be uncertainty related to the prospects for the economic recovery to continue, reflecting concerns about virus resurgence from the Delta variant and other virus mutations, vaccine distribution and hesitancy, inflation and geopolitical risks.

The financial statements have been audited by an independent auditing firm Hoffman & Associates, who have been given unrestricted access to all financial records and related data. The director believes that all representations made to the independent auditor during the audit were valid and appropriate. The external auditors' audit report is presented on page 3.

Carlos Manuel da Silva Santos

ETHOS ASSET MANAGEMENT INC

Registration number [REDACTED]

Annual Financial Statements for the year ended 28 February 2021

STATEMENT OF FINANCIAL POSITION

Figures in \$US	2020	2019
Assets		
Non-Current Assets		
Property, plant and equipment	98 288 055	98 288
Loan to shareholder	-	-
	98 288 055	98 288
Current Assets		
Cash and cash equivalents	22 569 381	16 868 623
Inventory	8 558 623	8 558 623
Loans	20 519 999	-
Trade and other receivables	150 713 588	148 430 558
	202 361 591	173 857 804
Total Assets	300 649 646	272 145 859
Equity and Liabilities		
Equity		
Issued capital	1 000	1 000
Retained earnings	183 181 145	154 677 358
	183 182 145	154 678 358
Non-Current Liabilities		
Secured Borrowings	1 261 126	1 261 126
Loan from shareholder	14 591 358	14 591 358
Unsecured Borrowings	38 617 042	38 617 042
	54 469 526	54 469 526
Current Liabilities		
Trade and other payables	41 877 116	41 877 116
Bank overdraft	-	-
Current taxation liability	20 340 222	20 340 222
Current portion of long term liabilities	780 637	780 637
	62 997 975	62 997 975
Total Equity and Liabilities	300 649 646	272 145 859

ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 28 February 2021

STATEMENT OF COMPREHENSIVE INCOME

Figures in \$US	2020	2019
Income	441 787 203	318 189 700
Cost of sales	223 321 223	184 181 056
Gross profit	218 465 980	134 008 644
Other income	1 111 090	17 860
Operating costs	179 988 102	111 302 923
Operating profit/(loss)	39 588 968	22 723 581
Finance income	-	-
Finance costs	-	-
Profit before taxation	39 588 968	22 723 581
Distribution	-	-
Profit/(loss) after distribution	39 588 968	22 723 581
Taxation expense	11 084 911	6 362 603
Net profit for the year	28 503 787	16 360 978
Total comprehensive income	28 503 787	16 360 978

ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 28 February 2021

STATEMENT OF CHANGES IN EQUITY

Figures in \$US	Share capital	Other capital	Retained earnings	Equity attributable	Total
Balance at 1 March 2019	1 000	-	138 316 380	-	138 317 380
Adjustment due to error (note x)			-	-	-
Balance at 28 February 2019	1 000	-	154 678 358	-	154 678 358
Balance at 1 March 2019		-	154 678 358	-	154 678 358
Change in accounting policy				-	-
Restated balance				-	-
Profit for the year			28 503 787	-	28 503 787
Total other comprehensive income			-	-	-
Balance at 28 February 2020	-	-	183 182 145	-	183 182 145

Note

ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 28 February 2021

ACCOUNTING POLICIES

1. General information

ETHOS ASSET MANAGEMENT INC is a private company founded in USA. The type of business and its principal activities is that of Investment activity.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with the International Financial Reporting Standards issued by the International Accounting Standards Board. The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with the International Financial Reporting Standards issued by the International Accounting Standards Board. The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

These financial statements have been prepared under the historical cost convention and are presented in USA.

2.1 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and/or services in the ordinary course of the company's activities. Revenue is shown net of value-added taxation, returns, and discounts.

The company recognises revenue when: the amount of revenue can be reliably measured; it is probable that future economic benefits will flow to the entity; and specific criteria have been met for each of the company's activities, as described below:

2.1.1 Receivables

Where the outcome of a construction contract can be estimated reliably, contract revenue and costs are recognised by reference to the stage of completion of the contract activity at the balance sheet date, as measured by (basis used)

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent that contract costs incurred are recoverable. Contract costs are recognised as an expense in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

2.2 Income taxes

The taxation expense for the period comprises current and deferred taxation. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income taxation charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred taxation is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding taxation bases (known as temporary differences). Deferred taxation liabilities are recognised for all temporary differences that are expected to increase taxable profit in the future. Deferred taxation assets are recognised for all temporary differences that are expected to reduce taxable profit in the future, and any unused taxation losses or unused taxation credits. Deferred taxation assets are measured at the highest amount that, on the basis of current or estimated future taxable profit, is more likely than not to be recovered.

The net carrying amount of deferred taxation assets is reviewed at each reporting date and is adjusted to reflect the current assessment of future taxable profits. Any adjustments are recognised in profit or loss.

Deferred taxation is calculated at the taxation rates that are expected to apply to the taxable profit/(taxation loss) of the periods in which it expects the deferred taxation asset to be realised or the deferred taxation liability to be settled, on the basis of taxation rates that have been enacted or substantively enacted by the end of the reporting period.

2.3 Investment property

Investment property is recognised as an asset when, and only when, it is probable that the future economic benefits will flow to the enterprise, and the cost of the investment property can be reliably measured. Investment property is property held to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services, for administrative purposes, or for sale in the ordinary course of business.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

After initial recognition, investment property whose fair value can be measured reliably without undue cost or effort shall be measured at fair value at each reporting period with changes in fair value recognised in profit or loss. If the fair value cannot be determined without undue cost and effort, the investment property is classified to property, plant and equipment.

2.4 Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following rates are used for the depreciation of property, plant and equipment:

2.5 Trade and other receivables

Trade receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

2.7 Cash and cash equivalents

Cash and cash equivalents includes cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown in current liabilities on the statement of financial position.

2.8 Share capital and retained earnings

All funds of a capital nature received by the company are accounted for directly to the company capital account. This includes the original donation received by the company to establish the company, as well as all donations received by the company since the company's inception. This excludes capital gains and losses realised by the company in the normal course of its business activities. Company capital is reduced by any capital distributed by the company to any capital beneficiary.

Retained earnings consists of all revenues, capital gains and capital losses retained by the company after payment of all expenses, taxes and distributions of income and capital gains to beneficiaries.

2.9 Borrowing costs

Borrowings are recognised initially at the transaction price (that is, the present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest rate method and is included in finance costs.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

2.10 Trade payables

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest rate method.

2.12 Bank loans and overdrafts

Interest expense is recognised on the basis of the effective interest rate method and is included in finance costs.

8. Approval of annual financial statements

These financial statements were approved by the company



ETHOS ASSET MANAGEMENT INC.

Registration number: [REDACTED]

**Annual Financial Statements
for the year ended 31 December 2021**



ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 31 December 2021

INDEX

The reports and statements set out below comprise the annual financial statements presented to the directors:

Index	1
General Information	2
Report of the Board	3
Director's Responsibilities and Approval	4
Statement of Financial Position	5
Statement of Comprehensive Income	6
Accounting Policies	7

REPORT OF THE BOARD

To the Directors of ETHOS ASSET MANAGEMENT INC

We have compiled the accompanying management statements based on information you have provided. These financial statements comprise the statement of financial position as at 31 December 2021, the statement of comprehensive income, the statement of changes in trust funds and the statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with International Financial Reporting Standards. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with IFRS.

31 March 2022

ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 31 December 2021

DIRECTOR'S RESPONSIBILITIES AND APPROVAL

The director(s) is required to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is his responsibility to ensure that the annual financial statements satisfy the financial reporting standards as to form and content and present fairly the statement of financial position, results of operations of the trust, and explain the transactions and financial position of the business of the trust at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the trust and supported by reasonable and prudent judgements and estimates.

The director acknowledges that they are ultimately responsible for the system of internal financial control established by the trust and place considerable importance on maintaining a strong control environment. To enable the director to meet these responsibilities, the directors sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the trust and all director are required to maintain the highest ethical standards in ensuring the trust's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the trust is on identifying, assessing, managing and monitoring all known forms of risk across the trust. While operating risk cannot be fully eliminated, the trust endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The director is of the opinion that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. The going-concern basis has been adopted in preparing the financial statements. Based on forecasts and available cash resources the director has no reason to believe that the trust will not be a going concern in the foreseeable future. The financial statements support the viability of the trust.

The world economy experienced major fluctuations in 2021, caused by the impact and management of the SARS-CoV-2 pandemic. The multiple waves of contagion, public health measures and mobility restrictions implemented over the course of the year continued to affect business evolution. Clear signs of economic recovery were nonetheless recorded. Vaccination led to a lower spread of serious infections, which in turn enabled economic agents to recover confidence, as the overall context became more favourable for the conduct of economic activity.

The financial statements have been prepared by an independent auditing firm Hoffman & Associates, who have been given unrestricted access to all financial records and related data. The director believes that all representations made to the independent report during the accounting period were valid and appropriate.

Carlos Manuel da Silva Santos

ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 31 December

STATEMENT OF FINANCIAL POSITION

Figures in \$US	2021	2020
Assets		
Non-Current Assets		
Property, plant and equipment	188 055	98 288 055
Loan to third parties	1 065 266 822	-
	1 065 454 877	98 288 055
Current Assets		
Cash and cash equivalents	722 569 131	22 569 381
Inventory	8 558 873	8 558 623
Loans		20 519 999
Trade and other receivables	144 399	150 713 588
	731 272 403	202 361 591
Total Assets	1 796 727 280	300 649 646
Equity and Liabilities		
Equity		
Issued capital	718 819 855	1 000
Retained earnings	224 653 153	183 181 145
	943 473 008	183 182 145
Non-Current Liabilities		
Secured Borrowings	211 261 126	1 261 126
Loan from shareholder	540 378 129	14 591 358
Unsecured Borrowings	38 617 042	38 617 042
	790 256 297	54 469 526
Current Liabilities		
Trade and other payables	41 877 116	41 877 116
Bank overdraft	-	-
Current taxation liability	20 340 222	20 340 222
Current portion of long term liabilities	780 637	780 637
	62 997 975	62 997 975
Total Equity and Liabilities	1 796 727 280	300 649 646

ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 31 December

STATEMENT OF COMPREHENSIVE INCOME

Figures in \$US	2021	2020
Income	592 414 331	441 787 203
Cost of sales	-	223 321 223
Gross profit	592 414 331	218 465 980
Other income		1 111 090
Operating costs	521 233 121	179 988 102
Operating profit/(loss)	71 181 210	39 588 968
Finance income	-	-
Finance costs	13 581 199	-
Profit before taxation	57 600 011	39 588 968
Distribution	-	-
Profit/(loss) after distribution	57 600 011	39 588 968
Taxation expense	16 128 003	11 084 911
Net profit for the year	41 472 008	28 504 058
Total comprehensive income	41 472 008	28 504 058

ETHOS ASSET MANAGEMENT INC

Registration number: [REDACTED]

Annual Financial Statements for the year ended 31 December 2021

ACCOUNTING POLICIES

1. General information

ETHOS ASSET MANAGEMENT INC is a private company founded in USA. The type of business and its principal activities is that of Investment activity.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with the International Financial Reporting Standards issued by the International Accounting Standards Board. The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with the International Financial Reporting Standards issued by the International Accounting Standards Board. The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

These financial statements have been prepared under the historical cost convention and are presented in USA.

2.1 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and/or services in the ordinary course of the company's activities. Revenue is shown net of value-added taxation, returns, and discounts.

The company recognises revenue when: the amount of revenue can be reliably measured; it is probable that future economic benefits will flow to the entity; and specific criteria have been met for each of the company's activities, as described below:

2.1.1 Receivables

Where the outcome of a construction contract can be estimated reliably, contract revenue and costs are recognised by reference to the stage of completion of the contract activity at the balance sheet date, as measured by (basis used)

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent that contract costs incurred are recoverable. Contract costs are recognised as an expense in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

2.2 Income taxes

The taxation expense for the period comprises current and deferred taxation. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income taxation charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred taxation is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding taxation bases (known as temporary differences). Deferred taxation liabilities are recognised for all temporary differences that are expected to increase taxable profit in the future. Deferred taxation assets are recognised for all temporary differences that are expected to reduce taxable profit in the future, and any unused taxation losses or unused taxation credits. Deferred taxation assets are measured at the highest amount that, on the basis of current or estimated future taxable profit, is more likely than not to be recovered.

The net carrying amount of deferred taxation assets is reviewed at each reporting date and is adjusted to reflect the current assessment of future taxable profits. Any adjustments are recognised in profit or loss.

Deferred taxation is calculated at the taxation rates that are expected to apply to the taxable profit/(taxation loss) of the periods in which it expects the deferred taxation asset to be realised or the deferred taxation liability to be settled, on the basis of taxation rates that have been enacted or substantively enacted by the end of the reporting period.

2.3 Investment property

Investment property is recognised as an asset when, and only when, it is probable that the future economic benefits will flow to the enterprise, and the cost of the investment property can be reliably measured. Investment property is property held to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services, for administrative purposes, or for sale in the ordinary course of business.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

After initial recognition, investment property whose fair value can be measured reliably without undue cost or effort shall be measured at fair value at each reporting period with changes in fair value recognised in profit or loss. If the fair value cannot be determined without undue cost and effort, the investment property is classified to property, plant and equipment.

2.4 Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following rates are used for the depreciation of property, plant and equipment:

2.5 Trade and other receivables

Trade receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

2.7 Cash and cash equivalents

Cash and cash equivalents includes cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown in current liabilities on the statement of financial position.

2.8 Share capital and retained earnings

All funds of a capital nature received by the company are accounted for directly to the company capital account. This includes the original donation received by the company to establish the company, as well as all donations received by the company since the company's inception. This excludes capital gains and losses realised by the company in the normal course of its business activities. Company capital is reduced by any capital distributed by the company to any capital beneficiary.

Retained earnings consists of all revenues, capital gains and capital losses retained by the company after payment of all expenses, taxes and distributions of income and capital gains to beneficiaries.

2.9 Borrowing costs

Borrowings are recognised initially at the transaction price (that is, the present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest rate method and is included in finance costs.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

2.10 Trade payables

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest rate method.

2.12 Bank loans and overdrafts

Interest expense is recognised on the basis of the effective interest rate method and is included in finance costs.

8. Approval of annual financial statements

These financial statements were approved by the company



CLIENT INFORMATION SHEET

Directions: This document must be completed in full. If a line item does not pertain then insert the term: "N/A" (non-applicable).

Page | 1

Corporate Information

Full Name of Corporation: Ethos Asset Management INC
Date of Incorporation: 12.22.2018
Incorporated in (City/State/Country): 4660 La Jolla Village Drive, San Diego, California, 92122
United States of America
Entity Number: [REDACTED]
Registration Number (EIN Number): [REDACTED]
Board of Directors (Name & Title): Carlos Manuel da Silva Santos

Registered Address

Street Address: 4660 La Jolla Village Drive, San Diego, California, 92122
United States of America
City: San Diego
State: California
Country: USA
Postal Code: CA, 92107

Mailing Address

Street Address: suite 100, 4660 La Jolla Village Drive, San Diego, California, 92122
United States of America
City: San Diego
State: California
Country: USA
Postal Code: CA, 92107

Office Address

Street Address: 4660 La Jolla Village Drive, San Diego, California, 92122
United States of America
City: San Diego
State: California
Country: USA
Postal Code: CA, 92107

A handwritten signature in blue ink, appearing to be "Carlos Manuel da Silva Santos", is written over a horizontal line.

Ethos Asset Management INC
4660 La Jolla Village Drive, San Diego, California, 92122, United States of America

+1 858 535 4814 | info@ethosasset.com

Exhibit A000021



Contact Information (Corporation)

Telephone Number: +1 858 535 4814
Mobile Number: +1 (202) 374-5023 | +351 913 855 564
Email Address: carlos@ethosasset.com | info@ethosasset.com

Page | 2

Bank Information A)

Bank Name: [REDACTED]
Bank Address: [REDACTED]

Account Name: ETHOS ASSET MANAGEMENT INC
Account Holder Address: 4660 La Jolla Village DR, San Diego, CA 92122
Account Number: [REDACTED] 1032
Routing Number: [REDACTED] 0089
Swift Code/BIC: [REDACTED]
Account Signatory: Carlos Manuel da Silva Santos

Bank Information B)

Bank Name: [REDACTED]
Bank Address: [REDACTED]

Account Name: ETHOS ASSET MANAGEMENT INC
Account Holder Address: 4660 La Jolla Village DR, San Diego, CA 92122
Expense Account Number: [REDACTED] 8324
Operating Account Number: [REDACTED] 8316
Routing Number: [REDACTED] 7522
Swift Code: [REDACTED]
Account Signatory: Carlos Manuel da Silva Santos

Bank Information C)

Bank Name: [REDACTED]
Bank Address: [REDACTED]

Account Name: ETHOS ASSET MANAGEMENT INC
Account Holder Address: 4660 La Jolla Village DR, San Diego, CA 92122
Account Number: 1 [REDACTED] 7896
Routing Number: [REDACTED] 3576
Swift Code [REDACTED]

A handwritten signature in blue ink, appearing to be "Carlos", is written over a horizontal line.



Bank Information D)

Bank Name: [REDACTED]

Bank Address: [REDACTED]

Page | 3

Account Name: ETHOS ASSET MANAGEMENT INC

Account Holder Address: 4660 La Jolla Village DR, San Diego, CA 92122

Account Number: [REDACTED] 6703

Routing Number: [REDACTED] 0381

Swift Code: [REDACTED]

Bank Information E)

Brokerage Account BTG

Bank Name: [REDACTED]

Bank Address: [REDACTED]

Beneficiary: [REDACTED]

Beneficiary Acct: [REDACTED]

Beneficiary's address: [REDACTED]

FFC Account #: [REDACTED] 1341

FFC Account Name: ETHOS ASSET MANAGEMENT, INC

Routing Number: [REDACTED]

Swift Code: [REDACTED]

Bank Information F)

Beneficiary Bank: [REDACTED]

Account Name: ETHOS ASSET MANAGEMENT, INC

Account Holder Address: 4660 La Jolla Village Drive, San Diego, California, 92122, United States of America

[REDACTED] 94

[REDACTED] 55

[REDACTED] 69

Swift Code/BIC: [REDACTED]

Bank Information G)

Bank Name: [REDACTED]

Bank Address: [REDACTED]

[REDACTED]

A handwritten signature in blue ink, appearing to be "A. S.", is located in the bottom right corner of the page.

Ethos Asset Management INC

4660 La Jolla Village Drive, San Diego, California, 92122, United States of America

+1 858 535 4814 | info@ethosasset.com

Exhibit A000023



Account Name: ETHOS ASSET MANAGEMENT INC

Account Holder Address: 4660 La Jolla Village DR, San Diego, CA 92122

Account Number: [REDACTED] 5522

Swift Code: [REDACTED]

Page | 4

Bank Information H)

Bank Name: [REDACTED]

Bank Address: [REDACTED]

Account Name: ETHOS ASSET MANAGEMENT INC

Account Holder Address: 4660 La Jolla Village DR, San Diego, CA 92122

Swift Code: [REDACTED]

Personal Information of Officer(s) of Corporation / Passport Information

(Please attach copy of corporate resolutions adopted by the Board of Directors appointing and authorizing said officer(s) to represent and legally bind the corporation)

** Duplicate the section below for each Director.*

Director/ CEO

First Name: Carlos Manuel

Last Name: Silva Santos

Gender: Men

Country of Citizenship: Portuguese

Languages: Portuguese, English, Spanish.

Passport Information of Officers(s) of Corporation

**Please attach copy of photo and signature page of passport*

Passport Number: [REDACTED]

Date of Issue: [REDACTED]

Date of Expiry: [REDACTED]

Issuing Authority: [REDACTED]

A handwritten signature in blue ink, appearing to be "Carlos Manuel Silva Santos", is written over a horizontal line.

Ethos Asset Management INC

4660 La Jolla Village Drive, San Diego, California, 92122, United States of America

+1 858 535 4814 | info@ethosasset.com

Exhibit A000024



I, **Carlos Manuel da Silva Santos**, hereby swear under penalty of perjury, that the information provided herein is accurate and true as of this date:

October 01, 2022.

Page | 5

For and on behalf of **Ethos Asset Management INC.**

A handwritten signature in blue ink, appearing to be "C. Santos", is written over a light blue circular stamp.

Signature: _____

Name / Title: Member and Director – CARLOS MANUEL DA SILVA SANTOS

Company: Ethos Asset Management INC

Passport Number: [REDACTED]

Date of Issue: [REDACTED]

Date of Expiry: [REDACTED]

Country of Issuance: Portugal

A handwritten signature in blue ink, appearing to be "C. Santos", is written over a light blue circular stamp.

Ethos Asset Management INC

4660 La Jolla Village Drive, San Diego, California, 92122, United States of America

+1 858 535 4814 | info@ethosasset.com

Exhibit A000025



DIRECTOR PASSAPORT

Page | 6



Ethos Asset Management INC

4660 La Jolla Village Drive, San Diego, California, 92122, United States of America

+1 858 535 4814 | info@ethosasset.com

Exhibit A000026